

§ 19.780

(viii) Total wine gallons (specially denatured spirits) or total proof gallons (tax-free alcohol).

(Records relating to tax-free alcohol approved by the Office of Management and Budget under control number 1512-0334; records relating to specially denatured spirits approved by the Office of Management and Budget under control number 1512-0337)

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-199, 50 FR 9162, Mar. 6, 1985]

§ 19.780 Record of distilled spirits shipped to manufacturers of non-beverage products.

(a) *General.* Where distilled spirits are shipped to a manufacturer of nonbeverage products, the proprietor shall prepare a record of shipment, forward the original to the consignee, and retain a copy.

(b) *Form of record.* The record of tax determination prescribed by § 19.761, or any other document issued by the proprietor and containing the necessary information, may be used as the record of shipment.

(c) *Required information.* In addition to any other information on the document, the document used as the record of shipment must contain the following information:

- (1) Name, address and registry number of the proprietor;
- (2) Date of shipment;
- (3) Name and address of the consignee;
- (4) Kind, proof, and quantity of distilled spirits in each container;
- (5) Number of containers of each size;
- (6) Package identification numbers or serial numbers of containers;
- (7) Serial number of the applicable record of tax determination; and
- (8) For distilled spirits containing eligible wine or eligible flavors, the effective tax rate.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207); Sec. 201 Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-297, 55 FR 18065, Apr. 30, 1990, as amended by T.D. ATF-379, 61 FR 31426, June 20, 1996]

27 CFR Ch. I (4-1-03 Edition)

SUBMISSION OF FORMS AND REPORTS

§ 19.791 Submission of transaction forms.

Completed copies of transaction forms which must be submitted to the regional director (compliance) under the provisions of this part shall be submitted by the proprietor no later than the close of business the third business day succeeding the day of the transaction as provided by this part and by instructions on the individual forms.

(Sec. 807, Pub. L. 97-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.792 Reports.

(a) Reports required by this section shall be prepared as of the end of the applicable reporting period. The original shall be submitted to the regional director (compliance) and a copy retained by the proprietor.

(b) Proprietors shall submit the following summary reports of their operations:

Title	Form No.	Reporting period
(1) Production report	5110.40	Monthly.
(2) Storage report	5110.11	Do.
(3) Processing reports—		
(i) Manufacture/bottling	5110.28	Do.
(ii) Denaturation (including articles).	5110.43	Do.

(c) All reports required by this part shall be prepared and submitted to the regional director (compliance) not later than the 15th day of the month following the close of the reporting period.

(Approved by the Office of Management and Budget under control number 1512-0198)

(Sec. 807, Pub. L. 96-39, 98 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23953, June 7, 1985]

Subpart X—Production of Vinegar by the Vaporizing Process

SCOPE OF SUBPART

§ 19.821 Production of vinegar by the vaporizing process.

The regulations in this subpart relate to the production of vinegar by the vaporizing process. The regulations cover